

Report Preparation Guide

Accrual Worksheet – Year-End Report No. 2

Purpose

The Accrual Worksheet, Year-End Report No. 2, is designed to provide Agencies/Departments with a uniform and systematic method of compiling year-end accruals. It is the supporting worksheet for Report of Accruals to Controller's Account, Year-End Report No. 1. The accruals consist of the assets, liabilities, and deferred credits reflected in the department's records but not recorded in the State Controller's Office (SCO) accounts as of June 30. This report will exclude accounts such as Cash in State Treasury, Deposits in Surplus Money Investment Fund, and other like accounts maintained by the SCO.

Reference Documents

- ★ Job Aid FI\$Cal.251 – Year-End Report No. 2 - Accrual Worksheet 1.0
- ★ Final SCO/Agency Reconciliation Worksheet as of June 30
- ★ Post-Closing Trial Balance, Report No. 8
- ★ Post-Closing Trial Balance, Report No. 8, Subsidiaries on File
- ★ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- ★ Finance Year-End Training – Presentation - Session 2, Report No. 2
- ★ SAM section 7953
- ★ Chart of Accounts Crosswalk of Accounts to Legacy Accounts – Department Use (Finance, FI\$Cal Resources for Accounting web page)
- ★ Year-End Reporting Checklist

How to Prepare

The Accrual Worksheet is a manual process using the following source documents:

- A. Final SCO/Agency Reconciliation Worksheet
- B. Post-Closing Trial Balance, Year-End Report No. 8
- C. Post-Closing Trial Balance, Report No. 8, Subsidiaries on File

Note:

Column totals record the real general ledger account activities.
Row totals record the nominal general ledger account activities.

The steps to prepare Report No. 2:

- ★ Use the Final SCO/Agency Reconciliation Worksheet as of June 30, Report No. 8, and Subsidiaries on File as the source documents to prepare Report No. 2.

Prepared by Department of Finance, Fiscal Systems and Consulting Unit
10/19/2021

Report Preparation Guide

- ★ List all SCO detail accounts (Account Type D, F, and T) for current year and prior year appropriations and current year revenue accounts (Type R) from the SCO/Agency Reconciliation Worksheet. Include the Funding Fiscal Year, Chapter, Item, Program, and Program Title information in the Report No. 2 Appropriations/Accounts column.
- ★ For each detailed account listed on Report No. 2, enter the accrual amounts into the proper General Ledger column on Report No. 2 from the Final (998) SCO/Agency Reconciliation Worksheet. Enter the accruals as the opposite sign of the amounts reflected on the Final (998) SCO/Agency Reconciliation Worksheet except for the Revolving Fund Advance and Prepayment lines. Refer to the Revolving Fund Advance and Prepayment items in this section.
- ★ For any general ledger account not listed in Report No. 2, use a blank column, a preprinted column that will not otherwise be used, or combines the account with a similar preprinted account.
- ★ Combine the following Legacy Uniform Codes Manual (UCM) general ledger account values (GL) from the SCO Agency Reconciliation Worksheet and transfer the sums to Report No. 2
 - GL 1400 - Due From Other Funds/Appropriations = GL 1410 + GL 1420
 - GL 1500 - Due From Other Governments = GL 1510 + GL 1540 + GL 1590
 - GL 1710 - Expense Advances = GL 1712 + GL 1714
 - GL 3110 - Due to Other Funds/Appropriations = GL 3114 + GL 3115
- ★ Category 97, Revolving Fund (RF) Advance line on Report No. 2:
 - Enter the amount of the Revolving Fund Advance (balance per SCO) from the Final SCO Agency Reconciliation Worksheet (same sign). Enter this amount in the Revolving Fund Cash GL 1130 column.
- ★ Prepayments to Other Funds column on Report No. 2:
 - Enter the Category 96, State Compensation Insurance Fund (SCIF), and Category 98, Service Revolving Fund (SRF) Prepayments into the "1730 Prepayments to Other Funds" column. Enter the balance amounts per SCO line on the Final SCO Agency Reconciliation Worksheet (same sign). These prepayments are not carried forward to Report No. 1 because SCO records already contain these amounts.
- ★ For Miscellaneous Accounts lines on Report No. 2, enter the following:
 - Sales Tax Line:
 - Source: Subsidiaries on File, GL 3110 - Due to Other Funds, Subsidiary Fund, Retail Sales Tax Fund.
 - Enter Debit in GL 1110 - General Cash and Credit in GL 3110 - Due to Other Funds columns.
 - Uncleared Collections Line:
 - Source: Report No. 8, GL 3730 - Uncleared Collections
 - Enter Debit in GL 1110 - General Cash and Credit in the Deferred Credits columns.

Report Preparation Guide

- Provision for Deferred Accounts Receivables Line:
 - Source: Subsidiaries on File, GL 1600 - Subsidiary Account 01319, Provision for Deferred Accounts Receivables
 - Enter Debit in Offsetting Accounts Receivable Account and Credit in Deferred Credits columns.
 - Advance Collections Line:
 - Source: Subsidiaries on File, GL 3110 - Due to Other Funds, Retail Sales Tax Fund.
 - Enter Debit in GL 1110 - General Cash and Credit in Deferred Credits columns.
 - Prepayments to ARF Line:
 - Source: Report No. 8, GL 3400 - Advanced Collections, only include amounts not remitted to SCO.
 - Enter Debit in GL 1730 - Prepayments to Other Funds and Appropriations and Credit GL 5330 – Reserve Prepaid Items in Deferred Credits columns.
- ★ Revolving Fund Adjustment Line: is located at the bottom of Report No. 2 between the Subtotal and Total lines. The line is complete in two steps:
- Enter the A-2 Accrual Entry in the appropriate column in the RF Adjustment line.
 - Enter the total of the A-2 Accrual Entry as a Credit in the RF Cash, GL 1130 column. This will bring the Revolving Fund Adjustment line for "Net Total Accruals per Agency" to zero.

How to Validate

Validate the completeness and accuracy of Report No. 2:

1. Each column total of Report No. 2 must equal the corresponding GL Accounts on Report No. 8.
2. For Shared Funds, the total of "Net Total Accruals per Agency" on Report No. 2 should equal the balance in GL 5570 - Fund Balance Clearing (opposite sign) on Report No. 8.
3. For Non-shared Funds, GL 1140 - Cash in State Treasury does not close into GL 5530 - Fund Balance Unappropriated on Report No. 2. Therefore, the Net Total Accrual per Agency will not agree with the balance in GL 5530 - Fund Balance Clearing on Report No. 2.
4. If the Fund Balance on Report No. 2 does not agree for shared/non-shared on Report No. 8, then the difference could be GL 1210 – Deposits in Surplus Money Investment Fund and/or any amount in GL 3400 - Advance Collections (GL3410/3430 – Unearned Revenue + GL3420 - Unearned Reimbursements) that has been receipted by the SCO before June 30.
5. Add all columns down and all rows across on Report No. 2. Each column total must equal the General Ledger Accounts on Report No. 8. If spreadsheets are used, verify the formulas are correct.
6. On Report No. 2, the Uncleared Collection, Advance Collections, Sales Tax, Provision for Deferred Receivables, Prepayments to ARF, and Revolving Fund Adjustment lines should net to zero in the "Net Total Accruals per Agency" column.

Report Preparation Guide

For illustration purposes, attached is a sample of Report No. 2.

DEPARTMENT OF TRAINING (1234) TRAINING SUPPORT FUND (4321) REPORT NO. 2 ACCRUAL WORKSHEET JUNE 30, 2021													REPORT NO. 2																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
--	--	--	--	--	--	--	--	--	--	--	--	--	--------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Report Preparation Guide

For illustration purposes, attached is a sample of the Final SCO Agency Reconciliation Worksheet (Page 1 of 2).

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period 998 (Final - BLL - Include Encumbrance Reclass) As of June 30, 2021	ACCT TITLE		2019 State Budget	2019 FI\$CAL	2019 State Audit Evaluations	2019 Statewide Acct Policies, Consul	2019 DOJ Legal Services	2019 Local Gov. Unit	2019 Administration	2019 Distributed Administration	2019 CLEARING ACCOUNT	2019 Reimburse	2020 Misc REVENUE	2020 Settlements/ Judgements	2020 Donations	2020 State Budget	2020 FI\$CAL	2020 State Audit Evaluations
	UCM	COA	Pgm 6770 001 D 10	Pgm 6775 001 D 15	Pgm 6780 001 D 20	Pgm 6785 001 D 30	Pgm 6790 001 D 32	Pgm 6800 001 D 37	Pgm 9900100 001 D 40.01	Pgm 9900200 001 D 40.02	001 D 99	Pgm 9990/6770 001 F 90.10	4172500 161400	4173500 163000	4171300 164900	Pgm 6770 001 D 10	Pgm 6775 001 D 15	Pgm 6780 001 D 20
Balance per SCO "tab run" (same sign)			(1,268,673.18)	(132,130.56)	(1,802,591.06)	(1,181,780.64)	(94,320.20)	(5,026,413.24)	(86,425.01)	86,425.01	1,601.91	2,474,832.31	(910.46)	(606,318.60)	(3,500.00)	(4,637,309.61)	(2,145,465.97)	(4,042,727.19)
Balances per FI\$CAL Agency Recon Report:																		
Cash on Hand	1190	1100000																
General Cash	1110	1101000																
Receivables:																		
Accounts Receivable - Abatements	1311	1200100									(942.34)							
Accounts Receivable - Reimbursements	1312	1200050																
Accounts Receivable - Revenue	1313	1200000																
Due from Other Funds	1410	1240000																
Due from Other Appropriations	1420	1240100				(511.53)		(444.67)	(3,635.75)		(1,123.13)		(200.00)					
Expense Advance	1710	1301100																
Payables:																		
Voucher(s) not paid by SCO (Period 12)	3010	2000000																186.00
Accrued Payables (Period 998 accruals)	3010	2000100														63,808.26	14,199.31	21,154.46
Encumbrances	3010	2000000																
Encumbrances (BLL-Allocation JNL - Accrued Payables)	3010	2000100	160.36		26.35	2,859.57		21.02	16.65	(16.65)						262,604.17		73,843.63
Due to Other Funds (Period 998 accruals)	3114	2010000	1,788.05		291.28													2,451.51
Encumbrances (BLL-Encumb reclassified to lower level by Dept)	3115	2011000														23,452.70		1,459.44
Due to Other Appropriations (Period 998 accruals + PFA reclass)	3115	2011000								3,635.75	463.56					3,460,921.64	2,102,882.36	1,412,228.28
Encumbrances -(BLL-Allocation JNL-Due to Other Govt Entities)	3290	2024000																395.27
Other:																		
		DATE																
Adjustments to SCO accounts:		CORR																
DOF TRF #13 - correct SFM 134940 6/23/20 which does not belong to DOF		6/29/20																
SCO ADJUSTED BALANCE			(1,266,724.77)	(132,130.56)	(1,802,273.43)	(1,179,432.60)	(94,320.20)	(5,026,836.89)	(90,044.11)	90,044.11	0.00	2,474,832.31	(1,110.46)	(606,318.60)	(3,500.00)	(826,522.84)	(28,384.30)	(2,531,008.60)
Bal Per FI\$CAL ("D" opposite sign, "F" same sign)		DATE	(1,266,724.77)	(132,130.56)	(1,802,273.43)	(1,179,432.60)	(94,320.20)	(5,026,836.89)	(90,044.11)	90,044.11	0.00	2,474,832.31	(1,110.46)	(606,318.60)	(3,500.00)	(826,522.84)	(28,384.30)	(2,531,008.60)
Adjustments to FI\$Cal:																		
Revolving Fund Cash (GL 1130)	1130	1101200																
Advances to Agency & Office Revolving Funds	2125	1222100																
Advance to SCIF & SF - not posted to Commitment Control (KK)	1730	1309200																
FI\$CAL ADJUSTED BALANCE			(1,266,724.77)	(132,130.56)	(1,802,273.43)	(1,179,432.60)	(94,320.20)	(5,026,836.89)	(90,044.11)	90,044.11	0.00	2,474,832.31	(1,110.46)	(606,318.60)	(3,500.00)	(826,522.84)	(28,384.30)	(2,531,008.60)
Variance			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)	\$0.00

Report Preparation Guide

For illustration purposes, attached is a sample of the Final SCO Agency Reconciliation Worksheet (Page 2 of 2).

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period 998 (Final - BLL - Include Encumbrance Reclass) As of June 30, 2021	ACCT TITLE		2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	TOTAL	FUND 4321	Enter on Accrual Worksheet Report 2
	UCM	COA	Statewide Acct Policies, Consu Pgm 6785 001 D 30	DOJ Legal Services Pgm 6790 001 D 32	Local Gov. Unit Pgm 6800 001 D 37	Administration Pgm 9900100 001 D 40.01	Distributed Administration Pgm 9900200 001 D 40.02	CLEARING ACCOUNT 001 D 99	Reimburse Pgm 9990/6770 001 F 90.10	Reimburse Pgm 9990/6775 001 F 90.15	Reimburse Pgm 9990/6780 001 F 90.20	Reimburse Pgm 9990/6785 001 F 90.30	SCIF Pgm 9990 001 D 96	RF Advance Pgm 9990 001 D 97	SRF Advance Pgm 9990 001 D 98	Annual Finan Plan Pgm 6770 501 D 11	Training Support Fund Appn	Totals per Trial Balance (Actual sign)	
Balance per SCO "tab run" (same sign)			(1,721,709.93)	(273,982.87)	(4,780,461.98)	(1,570,051.89)	1,570,051.89	9,525,556.24	714,516.55	593,217.76	2,795,218.87	1,290,410.42	6,705.76	200,000.00	42,000.00	(258,216.85)	(3,044,761.01)		
Balances per FISCAL Agency Recon Report:																			
Cash on Hand	1190	1100000												(100.00)			(100.00)		2.1
General Cash	1110	1101000															0.00		
Receivables:																			
Accounts Receivable - Abatements	1311	1200100						(9,258.72)									(10,201.06)	10,201.06	2.2
Accounts Receivable - Reimbursements	1312	1200050									(2,205.00)						(2,205.00)	2,205.00	2.3
Accounts Receivable - Revenue	1313	1200000															0.00	0.00	
Due from Other Funds	1410	1240000						(599,728.20)	(23,962.15)	(564,833.46)	(454,209.93)	(808,273.59)					(2,451,007.33)	2,451,007.33	2.4
Due from Other Appropriations	1420	1240100					(1,480,269.74)	(9,443,042.30)	(327,042.86)		(13,579.48)						(11,269,849.46)	11,269,849.46	2.5
Expense Advance	1710	1301100												(636.42)			(636.42)	636.42	2.1A
Payables:																			
Voucher(s) not paid by SCO (Period 12)	3010	2000000	22.40					3,009.10									3,217.50	(3,217.50)	2.6
Accrued Payables (Period 998 accruals)	3010	2000100	11,558.01		9,394.15			495,726.31						(10,974.44)		22,249.97	627,116.03	(1,481,448.41)	2.1/2.7
Encumbrances	3010	2000000	0.00				0.00										0.00	0.00	2.7
Encumbrances (BLL-Allocation JNL - Accrued Payables)	3010	2000100	43,166.70		449,400.61	61,388.03	(61,388.03)									22,249.97	854,332.38		2.7
Due to Other Funds (Period 998 accruals)	3114	2010000		29,845.20	85,482.07			27,974.52								17,123.52	164,956.15	(164,956.15)	2.8
Encumbrances (BLL-Encumb reclassified to lower level by Dept)	3115	2011000															24,912.14	(10,950,289.67)	2.9
Due to Other Appropriations (Period 998 accruals + PFA reclass)	3115	2011000	1,016,205.95	44,113.72	1,403,706.53	1,480,269.74		950.00									10,925,377.53		2.9
Encumbrances -(BLL-Allocation JNL-Due to Other Govt Entities)	3290	2024000															395.27	(395.27)	2.10
Other:																			
																	0.00		
		DATE																	
Adjustments to SCO accounts:		CORR																	
DOF TRF #13 - correct SFM 134940 6/23/20 which does not belong to DOF		6/29/20						(1,186.95)									(1,186.95)		
SCO ADJUSTED BALANCE			(650,756.87)	(200,023.95)	(2,832,478.62)	(28,394.12)	28,394.12	(0.00)	363,511.54	28,384.30	2,325,224.46	482,136.83	6,705.76	188,289.14	42,000.00	(196,593.39)	(4,243,852.21)		
Bal Per FISCAL ("D" opposite sign, "F" same sign)		DATE	(650,756.87)	(200,023.95)	(2,832,478.62)	(28,394.12)	28,394.12	0.00	363,511.54	28,384.30	2,325,224.46	482,136.83	0.00	0.00	0.00	(196,593.39)	(4,480,847.11)		
Adjustments to FISCAL:																			
Revolving Fund Cash (GL 1130)	1130	1101200												188,289.14			188,289.14	188,289.14	
Advances to Agency <input type="text"/> Revolving Funds	2125	1222100												0.00			0.00	0.00	
Advance to SCIF & SRF not posted to Commitment Control (KK)	1730	1309200											6,705.76		42,000.00		48,705.76	48,705.76	2.11
FISCAL ADJUSTED BALANCE			(650,756.87)	(200,023.95)	(2,832,478.62)	(28,394.12)	28,394.12	0.00	363,511.54	28,384.30	2,325,224.46	482,136.83	6,705.76	188,289.14	42,000.00	(196,593.39)	(4,243,852.21)		
Variance			\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

Report Preparation Guide

For illustration purposes, attached is a sample of Report No. 8.

REPORT 8 - POST-CLOSING TRIAL BALANCE

Department of Training - 1234

Fund 4321

Fiscal Year 2020 - 2021

As of 06/30/2021

Business	1234 - Department of Training	Report ID:	RPTGL069
Fund:	4321 - Training Support Fund	Run Date:	8/9/2021
Subfund:		Run Time:	17:33:04
		Adjustment	998

Ref # on Accrual
Worksheet
Report 2

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS	
1110	General Cash - CTS Accounts	90.00		3.1
1130	Revolving Fund Cash	188,289.14		3.2
1190	Cash on Hand	100.00		3.3
1311	AR - Abatements	10,201.06		3.4
1312	AR - Reimbursements	2,205.00		3.5
1319	AR - Other	450.93		3.6
1410	Due From Other Funds	2,451,007.33		3.7
1420	Due From Approps - Same Fund	11,269,849.46		
1600	Provision For Deferred AR		450.93	3.13
1710	Expense Advances	636.42		3.8
1730	Prepay to Other Funds/Approps	498,705.76		3.9
3010	Accounts Payable		1,484,665.91	3.10
3114	Due to Other Funds - Current		164,956.15	3.11
3115	Due to Other Approps-Same Fund		10,950,289.67	
3290	Due to Other Govt Entities		395.27	3.12
3420	Unearned Reimbursements		900,000.00 *	
3730	Uncleared Collections		90.00	3.13
5330	Reserve - Prepaid Items		450,000.00	
5570	Fund Balance - Clearing		470,687.17 *	
Fund	4321	14,421,535.10	14,421,535.10	

Note:

* The sum of GL 5570 - Fund Balance and GL 3420 - Unearned Reimbursement equals the Net Total Accruals Per Agency amount on Report 2

\$ 1,370,687.17

Report Preparation Guide

For illustration purposes, attached is a sample of transferring GL 1400 – Due From Other Fund/Appropriations from Final SCO Agency Reconciliation Worksheet to Report No. 2 (same sign).

SCO/AGENCY RECONCILIATION WORKSHEET		ACCT TITLE		2020 Distributed Administration Pgm 9906208 001 D 40.02	2020 CLEARING ACCOUNT 001 D 39	2020 Reimburse Pgm 9906770 001 F 50.10	2020 Reimburse Pgm 9906775 001 F 50.15
FUND: 4321 - TRAINING SUPPORT FUND Period 998 (Final - BLL - Include Encumbrance Reclass) As of June 30, 2021		UCM	COA				
Balance per SCO "tab run" (same sign)				1,570,951.89	9,525,556.24	714,516.55	593,217.76
Balances per FISCAL Agency Recon Report:							
Accounts Receivable - Revenue		1313	1200000				
Due from Other Funds 2.4		1410	1240000		(599,728.20)	(23,962.15)	(564,833.46)
Due from Other Appropriations 2.5		1420	1240100	(1,480,269.74)	(9,443,042.30)	(327,042.86)	
Expense Advance		1710	1301100				
Payables:							

Calculation:

599,728.20	23,962.15
+ 9,443,042.30	+ 327,005.01
10,042,770.51	351,005.01

↓

DEPARTMENT OF TRAINING (1234) TRAINING SUPPORT FUND (4321) REPORT NO. 2 ACCRUAL WORKSHEET JUNE 30, 2021			
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK From SCO/Agency Recon Wksht	Due From Other Funds/Appn 1400 1240000/1240100 2.4/2.5	Expense Advances 1710 1301100 2.1A	Due from Other Go 1500
CHAPTER 06/20			
Item 1234-001-4321			
Program 37 - Local Government Unit			
Program 40-01 - Administration			
Program 40-02 - Distributed Admin.			
Program 99 - Clearing Account			
Category 90 10 Reimbursements			

Report Preparation Guide

For illustration purposes, attached is a sample of transferring GL 3010 – Accounts Payable from Final SCO Agency Reconciliation Worksheet to Report No. 2 (same sign).

SCO/AGENCY RECONCILIATION WORKSHEET	ACCT TITLE		2020 State Budget	2020 FISCAL	2020 State Audit Evaluations
FUND: 4321 - TRAINING SUPPORT FUND					
Period 998 (Final - BLL - Include Encumbrance Reclass)					
As of June 30, 2021	UCM	COA	Pgm 6770 001 D 10	Pgm 6775 001 D 15	Pgm 6780 001 D 20
Balance per SCO "tab run" (same sign)			(4,637,309.61)	(2,145,465.97)	(4,042,727.89)
Balances per FISCAL Agency Recon Report:					
Payables:					
Voucher(s) not paid by SCO (Period 12) 2.6	3010	2000000			186.00
Accrued Payables (Period 998 accruals)	3010	2000100	63,808.26	14,199.31	21,154.46
Encumbrances 2.7	3010	2000000			
Encumbrances (BLL-Allocation JNL - Accrued Payable)	3010	2000100	262,604.17		73,843.63

Calculation:

63,808.26	186.00
+ 262,604.17	+ 21,154.46
326,412.43	95,184.09

↓

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	Prepayments To Other Funds/Appns 1730 1309200	Accounts Payable 3010 2000000/2000100
From SCO/Agency Recon Wksht	2.11	2.1/2.6/2.7
CHAPTER 06/20		
Item 1234-001-4321		
Program 10 - Annual Financial Plan		(326,412.43)
Program 15 - Statewide Systems Dev.		(14,199.31)
Program 20 - Program and Inf. System		(95,184.09)
Program 30 - Supportive Data		(54,747.11)
Program 32 - DOJ Legal Services		

Report Preparation Guide

For illustration purposes, attached is a sample of transferring Miscellaneous (Misc) Revenue from Final SCO Agency Reconciliation Worksheet to Report No. 2 (same sign).

SCO/AGENCY RECONCILIATION WORKSHEET		ACCT	2020
		TITLE	Misc
FUND: 4321 - TRAINING SUPPORT FUND			REVENUE
Period 998 (Final - BLL - Include Encumbrance Reclass)			4172500
As of June 30, 2021		UCM COA	161400
Balance per SCO "tab run" (same sign)			(910.46)
Balances per FISCAL Agency Recon Report:			
Cash on Hand 2.1	1190	1100000	
General Cash	1110	1101000	
Receivables:			
Accounts Receivable - Abatements 2.2	1311	1200100	
Accounts Receivable - Reimbursements 2.3	1312	1200050	
Accounts Receivable - Revenue	1313	1200000	
Due from Other Funds 2.4	1410	1240000	
Due from Other Appropriations 2.5	1420	1240100	(200.00)
Expense Advance	1710	1301100	

DEPARTMENT OF TRAINING (1234) REPORT NO. 2				
TRAINING SUPPORT FUND (4321)				
REPORT NO. 2 ACCRUAL WORKSHEET				
JUNE 30, 2021				
	Due From	Prepayments	Def Credits	NET TOTAL
ACCOUNTS REFER TO THE	Other Funds/Appn	To Other	Funds/Appns	ACCRUALS
UNIFORM CODES MANUAL	1400	1730	3400/5330	PER AGENCY
OR CHART OF ACCOUNTS	1240000/1240100	1309200		
CROSSWALK	2.4/2.5	2.11		
From SCO/Agency Recon Wksht				
REVENUE 2020/21				
161000 - Escheat-Checks, Warrants				0.00
161400 - Miscellaneous Revenue	200.00			200.00
MISC. ACCOUNTS				

Prepared by Department of Finance, Fiscal Systems and Consulting Unit
10/19/2021

Report Preparation Guide

For illustration purposes, attached is a sample of transferring Misc. Account for Uncleared Collections from Report No. 8 to Report No. 2

REPORT 8 - POST-CLOSING TRIAL BALANCE				Ref # on Accrual Worksheet Report 2
ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS	
1110	General Cash - CTS Accounts	90.00		3.1
1130	Revolving Fund Cash	188,289.14		3.2
1190	Cash on Hand	100.00		3.3
1311	AR - Abatements	10,201.06		3.4
1312	AR - Reimbursements	2,205.00		3.5
1319	AR - Other	450.93		3.6
1410	Due From Other Funds	2,451,007.33		3.7
1420	Due From Approps - Same Fund	11,269,849.46		
1600	Provision For Deferred AR		450.93	3.13
1710	Expense Advances	636.42		3.8
1730	Prepay to Other Funds/Approps	498,705.76		3.9
3010	Accounts Payable		1,484,665.91	3.10
3114	Due to Other Funds - Current		164,956.15	3.11
3115	Due to Other Approps-Same Fund		10,950,289.67	
3290	Due to Other Govt Entities		395.27	3.12
3420	Unearned Reimbursements		900,000.00	
3730	Uncleared Collections		90.00	3.13
5330	Reserve - Prepaid Items		450,000.00	
5570	Fund Balance - Clearing		470,687.17	*
Fund	4321	14,421,535.10	14,421,535.10	

DEPARTMENT OF TRAINING (1234) TRAINING SUPPORT FUND (4321) REPORT NO. 2 ACCRUAL WORKSHEET JUNE 30, 2021										REPORT NO. 2			
Report 2													
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General Cash 1110 1101000	Revolving Fund Cash 1130 1101200	Cash on Hand in Agency 1190 1100000	Accounts Receivable Abatements 1311 1200100			Reimb 1312 1200050	Revenue 1313 1315/1319 1380	Expense Advances 1710 1301100	Prepayments To Other Funds/Appns 1730 1309200	Accounts Payable 3010 2000000/2000100	Def Credits 1600/3730 3400/5330	NET TOTAL ACCRUALS PER AGENCY
MISC. ACCOUNTS													
Uncleared Collections	90.00											(90.00)	0.00
Provisions for Deferred Receivables							450.93					(450.93)	0.00
Prepayments to ARF										450,000.00		(450,000.00)	0.00
Reimb. Collected In Advance													0.00
Sub-Total	90.00	200,000.00	0.00	10,201.06	2,205.00	0.00	450.93	0.00	498,705.76	(1,495,640.35)		(450,540.93)	1,370,687.17
Revolving Fund Adjustment - 2.1		(11,710.86)	100.00					636.42		10,974.44			0.00
TOTAL	90.00	188,289.14	100.00	10,201.06	2,205.00	0.00	450.93	636.42	498,705.76	(1,484,665.91)		(450,540.93)	1,370,687.17
Agree with GLs of Report 8	3.1	3.2	3.3	3.4	3.5		3.6	3.8	3.9	3.10		3.13	=GL5570+GL3420

Prepared by Department of Finance, Fiscal Systems and Consulting Unit
10/19/2021

Report Preparation Guide

For illustration purposes, attached is a sample of transferring Misc. Accounts from Subsidiaries on File to Report No. 2:

- GL 1600 - Provisions for Deferred Accounts Receivable
- GL 1730 - Prepayments to Architecture Revolving Fund

1600**	PROVISION FOR DEFERRED AR	Subsidiaries on File	
7 013190000			450.93
** 0 (ZERO) IS DISPLAYED PRECEDING SUBSIDIARY CODES FOR THIS GL TO ACCOMMODATE STATE CONTROLLERS OFFICE NEEDS			
TOTAL ACCOUNT	1600		9C 450.93
1730	PREPAY TO OTHER FUNDS/APPROPS		
0512	STATE COMPENSATION INSURANCE F		6,705.76
0602	ARCHITECTURE REVOLVING FUND		450,000.00
066600001	SERVICE REVOLVING FUND		42,000.00

Report 2	DEPARTMENT OF TRAINING (1234)										REPORT NO. 2	
	TRAINING SUPPORT FUND (4321)											
	REPORT NO. 2 ACCRUAL WORKSHEET											
	JUNE 30, 2021											
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General Cash 1110 1101000	Revolving Fund Cash 1130 1101200	Cash on Hand in Agency 1190 1100000	Accounts Receivable				Expense Advances 1710 1301100	Prepayments To Other Funds/Appns 1730 1309200	Accounts Payable 3010 2000000/2000100	Def Credits 1600/3730 3400/5330	NET TOTAL ACCRUALS PER AGENCY
				Abatements 1311 1200100	Reimb 1312 1200050	Revenue 1313 1315/1319 1380						
MISC. ACCOUNTS												
Uncleared Collections	90.00										(90.00)	0.00
Provisions for Deferred Receivables							450.93				(450.93)	0.00
Prepayments to ARF									450,000.00		(450,000.00)	0.00
Reimb. Collected In Advance												0.00
Sub-Total	90.00	200,000.00	0.00	10,201.06	2,205.00	0.00	450.93	0.00	498,705.76	(1,495,640.35)	(450,540.93)	1,370,687.17
Revolving Fund Adjustment - 2.1		(11,710.86)	100.00					636.42		10,974.44		0.00
TOTAL	90.00	188,289.14	100.00	10,201.06	2,205.00	0.00	450.93	636.42	498,705.76	(1,484,665.91)	(450,540.93)	1,370,687.17
Agree with GLs of Report 8	3.1	3.2	3.3	3.4	3.5		3.6	3.8	3.9	3.10	3.13	=GL5570+GL3420

Prepared by Department of Finance, Fiscal Systems and Consulting Unit
10/19/2021

Report Preparation Guide

For illustration purposes, attached is a sample of validating Report No. 2 column total corresponding GL accounts on Report No. 8

DEPARTMENT OF TRAINING (1234) TRAINING SUPPORT FUND (4321) REPORT NO. 2 ACCRUAL WORKSHEET JUNE 30, 2021														REPORT NO. 2
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General Cash 1110 110100	Revolving Fund Cash 1130 1101200	Cash on Hand in Agency 1190 1100000	Accounts Receivable			Due From Other Funds/Apps 1400 1240000/1240100	Expense Advances 1710 1301100	Prepayments To Other Funds/Appns 1730 1305200	Accounts Payable 3010 2000000/2000100	Due to Other Funds/Appns 3110 2010000/2011000	Due to Local Gov't 3220/3290 21000/2024000	Del Credits 1600/3730 3400/5330	NET TOTAL ACCRUALS PER AGENCY
				Abatements 1311 1200100	Reimb 1312 1200050	Other 1315/1316 1380								
REVENUE 2020/21														
161000 - Escheat-Checks, Warrants														0.00
161400 - Miscellaneous Revenue							200.00							200.00
MISC. ACCOUNTS														
Uncleared Collections	90.00												(90.00)	0.00
Provisions for Deferred Receivables						450.93							(450.93)	0.00
Prepayments to ARF									450,000.00				(450,000.00)	0.00
Reimb. Collected In Advance														0.00
Sub-Total	90.00	200,000.00	0.00	10,201.06	2,205.00	450.93	13,720,856.79	0.00	498,705.76	(1,495,640.35)	(11,115,245.82)	(395.27)	(450,540.93)	1,370,687.17
Revolving Fund Adjustment - 2.1		(11,710.86)	100.00					636.42		10,974.44				0.00
TOTAL	90.00	188,289.14	100.00	10,201.06	2,205.00	450.93	13,720,856.79	636.42	498,705.76	(1,484,665.91)	(11,115,245.82)	(395.27)	(450,540.93)	1,370,687.17
Agree with GLs of Report 8	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.9	3.10	3.11	3.12	3.13	=GL5570+GL3420

Column
totals
from
Report
No.2

Report 8 – Post – Closing Trial Balance

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS	Ref # on Accrual Worksheet Report 2
1110	General Cash - CTS Accounts	90.00		3.1
1130	Revolving Fund Cash	188,289.14		3.2
1190	Cash on Hand	100.00		3.3
1311	AR - Abatements	10,201.06		3.4
1312	AR - Reimbursements	2,205.00		3.5
1319	AR - Other	450.93		3.6
1410	Due From Other Funds	2,451,007.33		3.7
1420	Due From Approps - Same Fund	11,269,849.46		3.7
1600	Provision For Deferred AR		450.93	3.13
1710	Expense Advances	636.42		3.8
1730	Prepay to Other Funds/Approps	498,705.76		3.9
3010	Accounts Payable		1,484,665.91	3.10
3114	Due to Other Funds - Current		164,956.15	3.11
3115	Due to Other Approps-Same Fund		10,950,289.67	3.11
3290	Due to Other Govt Entities		395.27	3.12
3420	Unearned Reimbursements		900,000.00	*
3730	Uncleared Collections		90.00	3.13
5330	Reserve - Prepaid Items		450,000.00	*
5570	Fund Balance - Clearing		470,687.17	*



Report Preparation Guide

For illustration purposes, the total of "Net Total Accruals per Agency" on the Report No. 2 must equal the sum of GL 5570 – Fund Balance Clearing and GL 3420 - Unearned Reimbursements on Report No. 8 (opposite sign).

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General Cash 1110 1101000	Revolving Fund Cash 1130 1101200	Cash on Hand 1190 1100000	Accounts Receivable Abatements 1311 1200100	Reimb 1312 1200050	Other 1315/1319 1380 1240000/1240100	Due From Other Funds/Appn 1400 1240000/1240100	Expense Advances 1710 1301100	Prepayments To Other Funds/Appns 1730 1309200	Accounts Payable 3010 2000000/2000100	Due to Other Funds/Appn 3110 2010000/2011000	to Local G 3220/3290 21000/2024000	Def Credits 1600/3730 3400/5330	NET TOTAL ACCRUALS PER AGENCY
MISC. ACCOUNTS														
Uncleared Collections	90.00												(90.00)	0.00
Provisions for Deferred Receivables						450.93							(450.93)	0.00
Prepayments to ARF									450,000.00				(450,000.00)	0.00
Reimb. Collected In Advance														0.00
Sub-Total	90.00	200,000.00	0.00	10,201.06	2,205.00	450.93	13,720,856.79	0.00	498,705.76	(1,495,640.35)	(11,115,245.82)	(395.27)	(450,540.9)	1,370,687.17
Revolving Fund Adjustment - 2.1		(11,710.86)	100.00					636.42		10,974.44				0.00
TOTAL	90.00	188,289.14	100.00	10,201.06	2,205.00	450.93	13,720,856.79	636.42	498,705.76	(1,484,665.91)	(11,115,245.82)	(395.27)	(450,540.9)	1,370,687.17
Agree with GLs of Report 8	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.9	3.10	3.11	3.12	3.13	=GL5570+GL3420

REPORT 8 - POST-CLOSING TRIAL BALANCE			
ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
3420	Unearned Reimbursements		900,000.00
3730	Uncleared Collections		90.00
5330	Reserve - Prepaid Items		450,000.00
5570	Fund Balance - Clearing		470,687.17
Fund	4321	14,421,535.10	14,421,535.10
Note:			
* The sum of GL 5570 - Fund Balance and GL 3420 - Unearned Reimbursement equals the			
Net Total Accruals Per Agency amount on Report 2			
		\$	(1,370,687.17)

Prepared by Department of Finance, Fiscal Systems and Consulting Unit
10/19/2021

Report Preparation Guide

For illustration purposes, attached is a sample of the Reference Guide for Report No. 2.

ACCOUNTS REFER TO THE STATE ADMINISTRATIVE MANUAL OR SUPPLEMENTAL INSTRUCTIONS	GENERAL CASH 1110	REVOLVING FUND CASH 1130	CASH ON HAND IN AGENCY 1190	ABATE- MENTS 1311	REIMB. 1312	OTHER 1315 1380 1319	DUE FROM OTHER FUNDS 1410 1420	DUE FROM OTHER GOV 1500	EXPENSE ADVANCES 1710	PREPAYMENTS TO OTHER FUNDS 1730	ACCOUNTS PAYABLE 3010	DUE TO OTHER FUNDS/APP 3110	DUE TO LOCAL GOV 3220 3290	DEFERRED CREDITS 1600 3400 3730 5330	NET TOTAL ACCRUALS PER AGENCY
APPROPRIATION-State Ops															
CURRENT YEAR, Item 9990-001-0001															
Program 10, Air Quality Standards															0.00
Program 20, Air Quality Control															0.00
Program 30.01, Administration															0.00
Program 30.02, Dist. Administration															0.00
Program 99, Clearing Account															0.00
Category 90 - Reimbursements															0.00
Category 97 - RF Advance															0.00
Category 98 - Adj to SRF-Other															0.00
APPROPRIATION-State Ops															
PRIOR YEAR, Item 9990-001-0001															
Accrual amounts are picked up from SCO/Agency Reconciliation Worksheet and post under appropriate column-opposite sign.															
<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <p>GL 1130 For RF-Cat 97, show amount of advance (Bal Per SCO), same sign.</p> </div> <div style="width: 30%;"> <p>GL 1730 For Prepayments Categories 96, 98 show amount of advance (Bal Per SCO), same sign.</p> </div> <div style="width: 30%;"> <p>GL 3010 is the total of accounts payable and accrued payables on SCO reconciliations. Enter opposite sign.</p> </div> <div style="width: 10%;"> <p>Calculate total for each line (SCO acct).</p> </div> </div>															
<p>*Instructions for Misc. Accounts:</p> <p>Sales Tax- Report 8 Subsidiaries on File, GL 3114 Due to Retail Sales Tax Fund (Debit in GL 1110, Credit in GL 3114).</p> <p>Uncleared Collections- Report 8 GL 3730 (Debit in GL 1110, Credit in Deferred Credits Column).</p> <p>Provision for Deferred A/R's- Report 8 Subsidiaries on File GL 1600 (Debit in Offsetting A/R Acct, Credit in Deferred Credits).</p> <p>Advance Collections- Report 8 GL 3410/3420, only include amounts not remitted to SCO (Dr. 1110. Cr. Deferred Credits).</p> <p>Prepayments to ARF- Report 8 Subsidiaries on File, GL 1730, Fund 0602 (Debit in GL 1730, Credit in GL 5330 in Deferred Credits)</p>															
<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <p>All column totals must agree with GLs per Report 8 Post-Closing TB, same sign</p> </div> <div style="width: 30%;"> <p>Net A-2 Entries posted to the RF Adjustments Line with a credit in the GL 1130 column.</p> </div> <div style="width: 30%;"> <p>Line totals for Misc. Accts must net to zero.</p> </div> </div>															
<p>RF Adjustments Line must net to zero.</p>															
<p>For Shared Funds Must = Post-Closing Fund Bal. (GL 5570), opposite sign.</p> <p>For Non-Shared Funds = Net of GLs 5530, 1140, 1210, 3400 (receipted by SCO), opposite sign.</p>															
Misc Accounts															
Sales Tax															0.00
Uncleared Collections															0.00
Provision for Deferred Receivables															0.00
Advance Collect-Reimbursements															0.00
Prepayments to ARF															0.00
SUB-TOTAL	0.00	0.00													0.00
Revolving Fund Adjustment															0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00